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## GOVERNMENT OF THE PUNJAB LAW AND PARLIAMENTARY AFFAIRS DEPARTMENT

### NOTIFICATION (49 of 2025)

06 MARCH 2025

Notification No.148-2025/234-RS (II), dated 05.03.2025 issued by the Revenue Department, is hereby published in the Punjab Gazette (Extraordinary) for general information:

**"GOVERNMENT OF THE PUNJAB  
REVENUE DEPARTMENT**  
Lahore, dated 5<sup>th</sup> March, 2025

**NOTIFICATION**

**No.148-2025/234-RS (II).** In exercise of powers conferred under section 11 of the Punjab Agricultural Income Tax Act 1997 (*I of 1997*), Governor of the Punjab is pleased to make the following amendments in the Punjab Agricultural Income Tax Rules, 2001, with immediate effect:

**AMENDMENTS**

**In the Punjab Agricultural Income Tax Rules, 2001:**

1. For the word "assessee", wherever occurs, the word "taxpayer" shall be substituted.
2. For the words "an assessee" wherever occurs, the word "taxpayer" shall be substituted.
3. For the words "income year", wherever occurs, the words "tax year" shall be substituted.
4. For the words "assessment year", wherever occurs, the words "tax year" shall be substituted.
5. In rule 2, in sub-rule (1), in clause (b), at the end, the word "and" shall be omitted and thereafter, the following shall be inserted:
 

"(bb) "Schedule" means the schedule appended to these rules; and".
6. Rule 3 shall be renumbered as "3-A" and before rule 3-A, so renumbered, the following shall be inserted:
 

**"3. Rate of agricultural income tax.-** Subject to provisions of the Act, the agricultural income tax, in respect of the total agricultural income of a taxpayer in a tax year, shall be levied, assessed and collected on such rates as provided in the Schedule."
7. In rule 5, in sub-rule (1), after the existing proviso, the following shall be inserted:
 

"Provided further that the Board of Revenue may, with the approval of the Government, extend the period for filing of the return of total agricultural income in an income year."
8. In rule 6, in the proviso, for the word "two", the word "four" shall be substituted.
9. In rule 10, in the proviso, for the word "two", the word "four" shall be substituted.
10. After rule 10, the following shall be inserted:
 

**"10-A. Furnishing of information.-** The Collector of the Sub-Division or the appellate or revisional authority under the Act, as the case may be, may require any person, including a bank or a financial institution, to provide

Information pertaining to the agricultural income of a taxpayer.”.

11. After rule 12, the following shall be inserted:

**“12-A. Estimation of average produce.-** The Collector of the Sub-Division shall, in addition to the evidence produced or required under rule 11, also consider the average cost of production of a crop, its average produce and average market price, estimated generally for a Sub-Division by a committee comprising the following:

(a)	Collector of the Sub-Division	Convener
(b)	Assistant Director or the Deputy Director of Agriculture (Extension)	Member
(c)	Tehsil Officer, Crop Reporting Service	Member
(d)	any other member co-opted by the Convener	Member”.

12. In rule 13, for the word “two”, wherever occurs, the word “four” shall be substituted.

13. In rule 14, in sub-rule (3), for the word “two”, the word “four” shall be substituted.

14. Before the existing Forms, the following shall be inserted:

**“SCHEDULE**  
(see rule 3)

**Part-I**

**RATE OF TAX ON TOTAL AGRICULTURAL INCOME OF FARMERS**

Sr. No.	Income	Rate of Tax
1.	Not exceeding Rs.600,000/-	Nil
2.	Exceeding Rs. 600,000/- but not exceeding Rs. 1,200,000/-	15% of the amount exceeding Rs. 600,000/-.
3.	Exceeding Rs. 1,200,000/- but not exceeding Rs. 1,600,000/-	Rs. 90,000/- + 20% of the amount exceeding Rs. 1,200,000/-.
4.	Exceeding Rs. 1,600,000/- but not exceeding Rs. 3,200,000/-	Rs. 170,000/- + 30% of the amount exceeding Rs. 1,600,000/-.
5.	Exceeding Rs. 3,200,000/- but not exceeding Rs. 5,600,000/-	Rs. 650,000/- + 40% of the amount exceeding Rs. 3,200,000/-.
6.	Exceeding Rs. 5,600,000/-	Rs. 1,610,000/- + 45% of the amount exceeding Rs. 5,600,000/-.

**Part-II****RATE OF TAX ON TOTAL AGRICULTURAL INCOME FOR  
CORPORATE FARMING**

Type of Company	Rate of Tax
Small company	20%
any other company	29%".

**SENIOR MEMBER, BOARD OF REVENUE/  
SECRETARY TO GOVERNMENT OF THE PUNJAB  
REVENUE DEPARTMENT"**

**(MUHAMMAD ASIF BALAL LODHI)  
SECRETARY**

Government of the Punjab  
Law and Parliamentary Affairs Department